PLAINTIFF'S EXHIBIT 21

## IRS e-file Signature Authorization for Form 1065

► ERO must obtain and retain completed Form 8879-PE.

▶ Go to www.irs.gov/Form8879PE for the latest information.

2019

OMB No. 154

Department of the Treasury Internal Revenue Service	Go to www.irs.gov/Form8 For calendar year 2019, or tax year beginning	879PE for the latest information.	,20	
Name of partnership	For Calandar year 2018, or tax year beginning	, 2010, Growing	Emplo	yer identification number
BAYMARK ACET HOLDCO LLC				
	n Information (Whole dollars only)			
Contract of the Contract of th	less returns and allowances (Form 1065, line	1c)	1	
2 Gross profit (Form 1065, line 3)				
3 Ordinary business income (loss) (Form 1065, line 22)				
4 Net rental real estate income (loss) (Form 1065, Schedule K, line 2)			4	
5 Other net rental income (loss) (Form 1065 Schedule K line 3c)		5		
Part II Declaration	on and Signature Authorization of F	Partner or Member		
(Be sure to get a copy of the partnership's return)  Under penalties of perjury, I declare that I am a partner or member of the above partnership and that I have examined a copy of the partnership's 2019				
electronic return of partners and complete. I further decl partnership income. I conse	the care that I am a partier of member of the a hip income and accompanying schedules and are that the amounts in Part I above are the ar nt to allow my electronic return originator (ERC sive from the IRS (a) an acknowledgement of m. I have selected a personal identification nu	nounts shown on the copy of the partners, transmitter, or intermediate service preceipt or reason for rejection of the tra	ership's ele provider to nsmission	ectronic return of send the partnership's and (b) the reason for any
Partner or Member's PIN:	check one box only			
X I authorize HOW	ARD, LLP	<u></u>	to enter m	Don't enter all zeros
as my signature o	n the partnership's 2019 electronically filed ret	turn of partnership income.		
	ember of the partnership, will enter my PIN as		9 electroni	cally filed
return of partners		, my digitation of the participation of		SIGN HERE
Partner or member's signatu	1 110.11 11			JIGIN HENE
Title MANAGER			[	Date >
Inte MANAGER				
Part III   Certificati	on and Authentication			
	r six-digit EFIN followed by your five-digit self-s	elected PIN.  Don't enter all zero	os	
indicated above. I confirm th	at I am submitting this return in accordance we e-File (MeF) Information for Authorized IRS e-Knutson, CPA Digitally signed Date: 2020.09	ith the requirements of Pub. 3112, IK	S e-file API	olication and Participation,
ERO's signature ► HOWA	RD, LLP	0.14 13:21:28 -03 00 Date ▶ 0.9	/10/2	0
	ERO Must Retain This Don't Submit This Form to the	Form - See Instructions	So	Form <b>8879-PE</b> (2019)
For Paperwork Reduction	Act Notice, see instructions.			Form <b>90/9-PE</b> (2019)

LHA